

The David J. Joseph Company

August 7, 2006

Mr. Vernon Williams Recordations Unit Surface Transportation Board 1925 K Street, N.W. Washington, DC 20423-0006 RECORDATION NO 26473-BriLED

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SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Please find enclosed, two (2) originals of the Memorandum of Options and Remarketing Rights dated as of July 28, 2006, between the following parties:

Buyer:

Fifth Third Bank

38 Fountain Square Plaza Cincinnati, OH 45263

Seller:

The David J. Joseph Company

300 Pike Street Cincinnati, OH 45202

Please see Schedule I attached hereto for the equipment, (46) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Options and Remarketing Rights dated July 28, 2006 related to forty-six (46) railcars bearing reporting marks: JTSX 30000 - 30075, sporadic.

Please file this as a secondary document under Recordation Number 26473-B as it relates to documents previously filed with the STB under Recordation Numbers 26473 through 26473-A. The filing fee in the amount of \$34.00 is included in the enclosed check No. 581868. Please return a stamped original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,

Julie M. Woodard

Documentation Coordinator

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Enclosures

MEMORANDUM OF OPTIONS AND REMARKETING RIGHTS

This Memorandum of Options and Remarketing Rights (the "Memorandum of Rights") is entered into as of the 28th day of July, 2006, by and between **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation, ("Seller") and **THE FIFTH THIRD LEASING COMPANY**, an Ohio corporation ("Buyer").

WITNESSETH:

WHEREAS, Buyer and Seller are parties to that certain Purchase and Sale Agreement dated as of July 28, 2006 (the "Agreement"), pursuant to which the Buyer purchased Seller's entire right, title and interest in and to the railroad cars identified on Schedule I attached hereto (collectively, the "Cars");

WHEREAS, the Cars are subject to the Lease identified on Schedule I (the "Lease");

WHEREAS, in connection with the transactions contemplated by the Agreement, Buyer granted Seller certain options and remarketing rights, which the parties intend will operate as a lien on the Cars;

NOW, THEREFORE, in consideration of the premises and mutual covenants and conditions contained herein and in the Agreement, the parties do hereby confirm that the options and remarketing rights granted Seller by Buyer pursuant to the Agreement shall operate as a lien on said Cars and said Cars shall not be sold, leased or otherwise transferred by Buyer except in accordance with and subject to the terms and provisions of said options and remarketing rights.

Upon expiration or termination of said options and remarketing rights referred to herein, Seller and Buyer shall file an instrument with the Surface Transportation Board of the U.S. Department of Transportation terminating said options and remarketing rights of record.

This Memorandum of Rights, being further documentation of the sales, conveyances and transactions contemplated by the Agreement, neither expands upon nor limits the rights and obligations of the parties under the Agreement.

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SURFACE TRANSPORTATION BOARD

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Rights to be executed and delivered by their duly authorized representatives as of the date set forth above, but shall be effective as of the Closing Date specified in the Agreement.

THE DAVID J. JOSEPH COMPANY

Name: James H. Goetz

Title: Executive Vice President & CFO

THE FIFTH THIRD LEASING COMPANY

By:

Name: Christopher S. Bell

Title: Vice President

STATE OF OHIO)	
)	SS
COUNTY OF HAMILTON)	

On this 28th day of July, 2006, before me the subscriber, Angela Denise Watts, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named James H. Goetz, to me personally known, who stated and acknowledged that he is the Executive Vice President & CFO of The David J. Joseph Company, a Delaware corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in his capacity as such officer to execute and acknowledge this document for and in the name and on behalf of said corporation and further stated and acknowledged that he has so signed, executed and delivered this document as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 28th day of July, 2006.

Onglo Duse Latte (Notary Signature)

My	commission	expires:
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ANGELA DENISE WATTS
Attorney at Law

Notary Photo, State of Ohio My Commission Has No Expiration Date Section 147.03 O.R.C.

STATE OF)	
COUNTY OF) SS:	
On this 25th day of July Angela Whise Woods, a North acting, within and for said County and State Christopher's Bell, to me personal he/she is the Vice President of Tocorporation, and duly authorized by authority of corporation in his/her capacity as such officer to exin the name and on behalf of said corporation and for so signed, executed and delivered this document a corporation, for the consideration, uses and purpose	tary Public, duly commissioned, qualified and e, appeared in person the within named ally known, who stated and acknowledged that the Fifth Third Leasing Company, an Ohio the Board of Directors or By-laws of said ecute and acknowledge this document for and arther stated and acknowledged that he/she has as the free and voluntary act and deed of said
that the same might be recorded as such.	therein mentioned and set form and desired
-	o set my hand and official seal this 28 day of Oscilla Dhish Datts (Notary Signature)
My commission expires:	ANGELA DENISE WATTS Attorney at Law Notary Public, State of Ohio My Commission Has No Expiration Date Section 147.03 O.B.C.

SCHEDULE I TO MEMORANDUM OF OPTIONS AND REMARKETING RIGHTS

CARS

Forty-six (46) railcars bearing reporting marks:

JTSX	30000	JTSX	30036
JTSX	30003	JTSX	30039
JTSX	30004	JTSX	30040
JTSX	30005	JTSX	30041
JTSX	30006	JTSX	30043
JTSX	30008	JTSX	30044
JTSX	30010	JTSX	30046
JTSX	30013	JTSX	30050
JTSX	30014	JTSX	30051
JTSX	30019	JTSX	30052
JTSX	30020	JTSX	30053
JTSX	30021	JTSX	30054
JTSX	30022	JTSX	30056
JTSX	30023	JTSX	30057
JTSX	30024	JTSX	30059
JTSX	30025	JTSX	30060
JTSX	30026	JTSX	30061
JTSX	30027	JTSX	30062
JTSX	30028	JTSX	30068
JTSX	30030	JTSX	30069
JTSX	30031	JTSX	30071
JTSX	30033	JTSX	30073
JTSX	30034	JTSX	30075

LEASE: Dated June 12, 2006 between The David J. Joseph Company and Martin Marietta Materials, Inc.